

Appeal Procedure

To request a reconsideration of your assessment, or an explanation of the methods that were used to determine your assessment, please contact the City Assessor. For the fastest response, you may download an appeal form from our website, complete it, and forward it to the Assessor.

Board of Equalization (BOE)

If you are not satisfied with the finding of the City Assessor, you may file an appeal for 2006 with the BOE. The BOE is a citizen board, separate and independent from the City Assessor, which hears appeals from property taxpayers. The Board is empowered to change assessments to ensure that property assessments are fair, equitable, and based upon 100 percent of fair market value. The BOE is appointed by the Circuit Court in accordance with Virginia Code Section 58.1-3373.

BOE applications must be filed by July 7, 2006. Taxpayers are encouraged to request formal reconsideration of their assessment by the City Assessor prior to filing an appeal with the BOE.

Q: Does the City offer real estate tax relief for the elderly or for the handicapped?

A: Yes. Persons age 65 or older, and/or disabled residents, and with incomes under \$31,250 can receive partial real estate tax relief and can elect to defer the balance of their taxes. Residents with incomes between \$31,251

and \$72,000 can elect to defer 100 percent of their real estate taxes. Other restrictions may apply. Contact the Housing and Human Services Division at 703-248-5005 (Virginia Relay Center: TTY/Voice 711) for more information. The application deadline for Real Estate Tax Relief is April 14, 2006.

Q: Is this assessment notice a tax bill?

A: No. Real estate tax bills will be mailed out in early May, after the City Council sets the tax rate in late April as part of the City budget process. If your property is financed through a mortgage, the tax bill will be mailed directly to your mortgage company. If a mortgage company is not handling your property taxes, you will receive a tax bill in May and November, as taxes are billed in two installments. For information about the proposed FY2006 Budget for the City, visit www.fallschurchva.gov.

Q: Where can I get more information about the real estate assessments?

A: The City's Web site (www.fallschurchva.gov) has links to current real estate assessment information, contacts and frequently asked questions where useful information, appeals forms and a link to the Real Estate Property Information Database can be found.

2006 Real Estate Assessments

Questions and Answers



**City Of Falls Church
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Falls Church, VA 22046
703-248-5022 (TTY 711) (tel)
703-248-5184 (fax)**

**realestate@fallschurchva.gov
[www.fallschurchva.gov/government/
adminservices/realEstateAssessment/index.html](http://www.fallschurchva.gov/government/adminservices/realEstateAssessment/index.html)**

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Q: Why have I received a notice of assessment change?

A: Section 58.1-3330 of the Code of Virginia requires that property owners be notified any time there is a change in the assessed value of their real estate.

Q: Why is my assessment increasing?

A: Assessments are based on 2005 real estate market activity. Low interest rates and high demand contributed to significant price appreciation throughout the region during 2005.

Virginia law requires assessments to reflect market value. Sales analysis indicates that the City of Falls Church has experienced strong real estate price appreciation over last year. Therefore, many property owners will see a substantial increase when comparing the January 1, 2006 assessment to that of a year ago.

Market values are created by buyers and sellers acting independently. If sale prices in your area increase, the market value of your property will also increase even though your specific property did not sell or otherwise change. Assessments will follow the sales trend. Market values (and assessments) may change due to appreciation, new construction, remodeling, rezoning or other changes.

Q: How does the City determine the assessed value of my property?

A: By state law, the assessed value of a property must reflect its current market value. For single-family homes, the City Assessor uses

a sales comparison approach; that is, your property is compared to other similar properties that have recently sold. The Assessor, for the purpose of valuation, groups properties with similar characteristics into logical "neighborhoods" also known as "study groups". Sales in each "study group" are compared to the assessed values. After adjusting for differences between properties, these sales are used as a guide to determine the proper assessment for all other properties in the neighborhood. If sales prices in your "study group" increase, the market value of your property may also increase even though your property has not sold or otherwise changed.

For commercial properties, assessments are determined by a combination of methods, including the sales comparison approach described above, a construction cost approach, and most commonly an income approach. The income approach uses an analysis of relationship of rental income to market value sales price.

For all properties, the real estate assessments must reflect 100 percent of fair market value, as of January 1, 2006 (Virginia Code 58.1-3201).

Q: How does the City maintain its property records?

A: The City Assessor visits properties, reviews building permits, and consults sales data to keep our property records up to date.

Q: Can I compare my assessment to other properties?

A: Yes. Link to "Real Property Information" on the City's Web site at www.fallschurchva.gov.

By Virginia law, real estate records are public information. The ability to see this information online makes it easy for property owners to validate their records, and compare assessments to comparable properties. This Web page does not allow a name-based search of assessment records.

Q: What should I do if I believe that my new assessment is incorrect?

A: First, consider whether your property could be sold for the assessed value. If you believe that you could not sell your property for an amount reasonably equal to the 2006 assessment, you may wish to file an appeal.

Second, check to see that the Assessor has your property described correctly by checking the property information database online (www.fallschurchva.gov). If the physical description is not correct, you may wish to file an appeal.

Third, check the assessments of properties located in your immediate area that have physical features similar to your own home. If they are not reasonably comparable, you may wish to file an appeal.